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FINANCE DEPARTMENT

NOTIFICATION

The 20th October, 2023

S.R.O. No.725/2023— In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the Notification of the Government of Odisha in the Finance Department No. 19829-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1133 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O.** No. 295/2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 27446-FIN-CT1-TAX-0005-2023, dated the 30th September, 2023, published in the Extraordinary issue No. 2306 of the *Odisha Gazette*, dated the 30th September, 2023 bearing **S.R.O.** No. 684/2023, namely:—

In the said Notification, -

In Schedule 1 –2.5%,-

(A)

(i) After serial number 92 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"92A.	1703	Molasses";

(ii) After serial number 96 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"96A.	1901	Food preparation of millet flour, in powder form, containing
		atleast 70% millets by weight, pre-packaged and labelled";

(B) In Schedule III-9%,

- (i) against serial number13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing atleast 70% millets by weight, pre-packaged and labelled" shall be substituted;
- (ii) after serial number25 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A.	2207 10	Spirits for industrial use";
	12	

- (C) in Schedule IV-14%, serial number 1 and the entries relating thereto shall be omitted.
 - 2. This Notification shall come into force with effect from the 20th day of October, 2023.

[No. 29564—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government

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